
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 351 by Senator Murray

AMENDMENT NO. 1

On page 1, line 2, change "amend and reenact R.S. 47:551(A)" to "enact R.S. 47:551.1" and after "authorize" delete the remainder of the line, and on line 3, delete "municipality to continue the levy of" and insert:

"the parishes of Jefferson and Orleans to establish an automobile rental tax district which shall be authorized to levy"

AMENDMENT NO. 2

On page 1, line 4, after "contract;" insert:

"to require approval of the electorate of the district; to provide for the boundaries, governance, and powers of such districts; to provide for the use of the avails of the tax;"

AMENDMENT NO. 3

On page 1, between lines 5 and 6, insert:

"Notice of intention to introduce this Act has been published."

AMENDMENT NO. 4

On page 1, line 7, change "R.S. 47:551(A) is hereby amended and reenacted" to ""R.S. 47:551.1 is hereby enacted"

AMENDMENT NO. 5

On page 1, delete lines 8 through 15, and on line 16, delete " imposed directly or indirectly." and insert:

"§551.1. Automobile rental tax district; parishes of Jefferson and Orleans
A.(1) The governing authorities of the parishes of Jefferson and Orleans
may each create, by ordinance, an automobile rental tax district, referred to in
this Section as the "district". The district shall be a political subdivision of the
state as defined in the Constitution of Louisiana.

(2) The boundaries of the district shall be coterminous with the
boundaries of the parish creating the district.

(3) The parish governing authority creating the district shall be the
governing authority of the district.

B.(1)(a) The district is authorized to levy, beginning July 1, 2012, an
automobile rental tax not to exceed two and one-half percent of the gross
proceeds derived from the lease or rental of an automobile pursuant to an
automobile rental contract, less any sales and use tax included in such contract.
The tax shall be in addition to any tax, fee, or license imposed directly or
indirectly.

(b) The tax shall be levied only after the question of its levy has been
approved by a majority of the registered voters of the district who vote on the
proposition authorizing the tax at an election held for that purpose in
accordance with the Louisiana Election Code. The election on the question of
the levy of the tax shall be held at the same time as a regularly scheduled
election in the parish creating the district.

1 (c)"

2 AMENDMENT NO. 6

3 On page 2, delete line 6, and insert:

4 **"(2) For purposes of this Section "automobile rental contract" shall**
5 **mean all agreements for the rental of an automobile without a driver designated**
6 **to carry less than nine passengers for a period of not more than twenty-nine**
7 **calendar days. Rental agreements for a period of more than twenty-nine**
8 **calendar days shall not be subject to the tax, unless the actual period of the**
9 **rental agreement is less than twenty-nine days as a result of the exercise of a**
10 **cancellation clause.**

11 **C.(1) The avails of the tax in Jefferson Parish shall be distributed as**
12 **follows:**

13 **(a) One-third of the tax shall be distributed to the city of Kenner for arts**
14 **and recreation.**

15 **(b) Two-thirds of the tax shall be distributed to the Jefferson**
16 **Performing Arts Society for programs on the east and west bank and one-third**
17 **of that amount shall be distributed to the Westwego Performing Arts Center.**

18 **(2) The avails of the tax in Orleans Parish shall be used for road repairs**
19 **and beautification projects.**

20 **D. The parish governing authority creating the district shall prescribe**
21 **in the ordinance creating the district any other purposes of the district. The**
22 **parish that created the district and the district may enter into a cooperative**
23 **endeavor agreement providing for cooperative efforts to exercise any authorized**
24 **governmental function of the parish."**